

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division**

In re CIRCUIT CITY STORES, INC.,)	Case No. 08-35653-KRH
)	
)	Chapter 11
Debtors-in-Possession)	
_____)	Jointly Administered

OPPOSITION TO DEBTORS' TWENTY-FOURTH OBJECTION TO CLAIMS

NOW COMES the Treasurer of Pulaski County, Arkansas (“Treasurer”), by counsel, in opposition to the Debtors’ Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Tax Claims on Real Property in which the Debtors Leased the Real Property)(the “Objection”), and in support thereof, the Treasurer respectfully shows the Court as follows:

1. The jurisdictional and venue allegations contained in ¶ 1 of the Objection are admitted.
2. The allegations contained in ¶¶ 2 through 7 and ¶¶ 9 and 10 of the Objection are admitted.
3. The Treasurer, after reasonable inquiry, lacks sufficient information or belief to admit or to deny the allegations contained in ¶ 8 of the Objection, which are therefore denied.

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Counsel for the Treasurer of Pulaski County

4. With respect to the allegations contained in ¶ 11 of the Objection:
 - (i) The Treasurer admits that the Objection asks for relief in substantially the form set forth in the attached Exhibit A.
 - (ii) With respect to its Claim No. 11874 (the “Claim”), the Treasurer denies that its entire claim is made for real estate taxes.
 - (iii) The balance of the factual assertions and legal conclusions contained in ¶ 11 are denied.
5. The allegations contained in ¶¶ 12, 13, 14, 15, 16, 17, 18 and 19 are:
 - (i) to the extent factual allegations, admitted in so far as the Objection makes such statements about lists, notice, service, scheduling and other housekeeping matters.
 - (ii) to the extent legal conclusions or argument, denied, particularly regarding the Debtors’ purported right to modify, supplement or to amend the Objection without leave of Court.

6. **NOW**, having responded to the Objection, the Treasurer states by way of further defense as follows:

- (a) The Claim contains several constituent parts. Admittedly, part of the Claim is made for real property tax. However, the other part of the Claim is for taxes not related to ownership of real estate.

(b) The Debtors have made no showing whatsoever that they occupy real estate located in Pulaski County, Arkansas pursuant to a real estate lease.

(c) If the Debtor does occupy real property located in Pulaski County under a lease, the Treasurer may be the intended third party beneficiary of a contractual obligation between the lessor and the Debtors to pay real estate taxes.

7. Should trial of this Opposition be required, the Treasurer intends to introduce into evidence certain records, both in hard copy and electronic form, that constitute the ordinary business records of the Treasurer of Pulaski County with regard to tax assessments of Circuit City Stores, Inc., No. 4506, and the applicable Arkansas statutes, regulations and case law regarding the same.

8. The person with personal knowledge of the facts of this assessment is Ms. Debra Buckner, Treasurer, Post Office Box 430, Little Rock, Arkansas 72203.

WHEREFORE, the Treasurer prays that the Court dismiss the Objection and award to it such other and further relief as may be just and proper.

Respectfully submitted, this the 3rd^d day of August, 2009.

\s\ Douglas Scott

Douglas Scott, VSB No. 28211

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VERIFICATION

I, the undersigned, do hereby declare under penalty of perjury pursuant to 28 U.S.C. § 1746(2) that the foregoing Opposition is true and correct to the best of my knowledge and belief, except for such matters as are alleged based upon my information and belief, and as to those matters, I believe them to be true.

Executed on: August 3, 2009

/s/ Debra Buckner
Treasurer of Pulaski County

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that on August 5th, 2009 the foregoing Opposition was served upon Debtors' counsel *via* the Court's ECF system, as follows:

Gregg M. Galardi, Esquire
Ian S. Frederick, Esquire
Chris L. Dickerson, Esquire

-and-

Dion W. Hayes, Esquire
Douglas M. Foley, Esquire

/s/ Douglas Scott